

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Monday 14th March, 2022

No. 105

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 24/2021-GST/SIKKIM

Date: 1st June, 2021

NOTIFICATION

In exercise of the powers conferred by section 168A of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Finance Department, No. 14/2021-State Tax, dated the 1st May, 2021, namely:—

In the said notification, in the first paragraph,-

(i) in clause (i),—

- a. for the figures, letters and words "30th day of May, 2021", the figures, letters and words "29th day of June, 2021" shall be substituted;
- b. for the figures, letters and words "31st day of May, 2021", the figures, letters and words "30th day of June, 2021" shall be substituted;

(ii) in proviso to clause (i), —

- a. for the figures, letters and words "31st day of May, 2021", the figures, letters and words "30th day of June, 2021" shall be substituted;
- b. for the figures, letters and words "15th day of June, 2021", the figures, letters and words "15th day of July, 2021" shall be substituted;

(iii) in clause (ii),—

- a. for the figures, letters and words "30th day of May, 2021", the figures, letters and words "29th day of June, 2021" shall be substituted;
- b. for the figures, letters and words "31st day of May, 2021", the figures, letters and words "30th day of June, 2021" shall be substituted.
- c.

2. This notification shall come into force with effect from the 30th day of May, 2021.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**